

Form F-66 (IA-2)
(5-8-2013)

STATE OF IOWA

2013
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2013

CITY OF ESSEX, IOWA

DUE: December 1, 2013

16207300600000
City Clerk
PO Box 428
Essex, Ia 51638-0428

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO

Mary Mosiman, CPA
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	195,470		195,470	193,040
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	195,470		195,470	193,040
Delinquent property taxes	0		0	0
TIF revenues	16,651		16,651	17,415
Other city taxes	64,260	0	64,260	62,751
Licenses and permits	2,205	0	2,205	1,465
Use of money and property	722	0	722	2,400
Intergovernmental	100,846	0	100,846	222,762
Charges for fees and service	96,133	418,979	515,112	458,621
Special assessments	0	0	0	0
Miscellaneous	54,967	0	54,967	22,350
Other financing sources	24,521	0	24,521	24,040
Total revenues and other sources	555,775	418,979	974,754	1,004,844
Expenditures and Other Financing Uses				
Public safety	380,633	0	380,633	334,458
Public works	46,458	0	46,458	101,919
Health and social services	0	0	0	0
Culture and recreation	76,843	0	76,843	84,702
Community and economic development	5,000	0	5,000	5,000
General government	109,581	0	109,581	117,919
Debt service	0	0	0	24,040
Capital projects	24,040	0	24,040	0
Total governmental activities expenditures	642,555	0	642,555	668,038
Business type activities	0	444,972	444,972	495,554
Total ALL expenditures	642,555	444,972	1,087,527	1,163,592
Other financing uses, including transfers out	24,521	0	24,521	24,040
Total ALL expenditures/And other financing uses	667,076	444,972	1,112,048	1,187,632
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-111,301	-25,993	-137,294	-182,788
Beginning fund balance July 1, 2012	235,033	316,700	551,733	371,109
Ending fund balance June 30, 2013	123,732	290,707	414,439	188,321
Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents	
General obligation debt	\$ 0	Other long-term debt	\$ 0	
Revenue debt	\$ 15,000	Short-term debt	\$ 0	
TIF Revenue debt	\$ 20,000			
		General obligation debt limit	\$ 1,177,270	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
		02-22-2014		
Printed name of city clerk	Telephone	Area Code	Number	Extension
Lisa Royer		712	379-3444	
Signature of Mayor or other City official (Name and Title)			Date signed	
			12-11-2013	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF ESSEX			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by placing an X in the appropriate box on this sheet ONLY						
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
1	Section A - TAXES											1	
2	Taxes levied on property	138,204	57,266					195,470			195,470	2	
3	Less: Uncollected property taxes - Levy year							0			0	3	
4	Net current property taxes	138,204	57,266		0	0	0	195,470		T01	195,470	4	
5	Delinquent property taxes							0		T01	0	5	
6	Total property tax	138,204	57,266		0	0	0	195,470			195,470	6	
7	TIF revenues				16,651				16,651		T01	16,651	7
	Other city taxes												
8	Utility tax replacement excise taxes							0		T15	0	8	
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9	
10	Parimutuel wager tax							0		C30	0	10	
11	Gaming wager tax							0		C30	0	11	
12	Mobile home tax							0		T19	0	12	
13	Hotel/motel tax							0		T19	0	13	
14	Other local option taxes		64,260					64,260		T09	64,260	14	
15	TOTAL OTHER CITY TAXES	0	64,260	0	0	0	0	64,260	0		64,260	15	
16	Section B - LICENSES AND PERMITS	2,205						2,205		T29	2,205	16	
17	Section C - USE OF MONEY AND PROPERTY											17	
18	Interest	512						512		U20	512	18	
19	Rents and royalties	210						210		U40	210	19	
20	Other miscellaneous use of money and property							0		U20	0	20	
21								0			0	21	
22	TOTAL USE OF MONEY AND PROPERTY	722	0	0	0	0	0	722	0		722	22	
23												23	
24	Section D - INTERGOVERNMENTAL											24	
25												25	
26	Federal grants and reimbursements											26	
27	Federal grants							0		B89	0	27	
28	Community development block grants							0		B50	0	28	
29	Housing and urban development							0		B50	0	29	
30	Public assistance grants							0		B79	0	30	
31	Payment in lieu of taxes							0		B30	0	31	
32								0			0	32	
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33	
34												34	
35												35	
36												36	
37												37	
38												38	
39												39	
40												40	

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF ESSEX			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		76,421					76,421		C46	76,421	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants							0		C89	0	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	0	76,421	0	0	0	0	76,421	0		76,421	60
61												61
62	Local grants and reimbursements											62
63	County contributions	3,317						3,317			3,317	63
64	Library service	2,496						2,496		D89	2,496	64
65	Township contributions	18,112						18,112		D89	18,112	65
66	Fire/EMT service	500						500		D89	500	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	24,425	0	0	0	0	0	24,425	0		24,425	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	24,425	76,421	0	0	0	0	100,846	0		100,846	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	5,250						5,250	106,466	A91	111,716	73
74	Sewer							0	230,349	A8Ø	230,349	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	82,164	A81	82,164	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ESSEX			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	312						312		A89	312	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges	85,344						85,344		A89	85,344	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	5,227						5,227		A61	5,227	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	96,133	0	0	0	0	0	96,133	418,979		515,112	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	22,224						22,224		U99	22,224	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	1,548						1,548		U11	1,548	110
111	Fines	401						401		U30	401	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>	2,766						2,766			2,766	113
114	Refund	28,028						28,028			28,028	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	54,967	0	0	0	0	0	54,967	0		54,967	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ESSEX			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	316,656	197,947	16,651	0	0	0	531,254	418,979		950,233	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>						481	481			481	127
128	<i>Internal TIF loans and transfers in</i>			0	24,040			24,040			24,040	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	0	0	0	24,040	0	481	24,521	0		24,521	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	316,656	197,947	16,651	24,040	0	481	555,775	418,979		974,754	132
133												133
134	Beginning fund balance July 1, 2012	120,445	93,639	17,002			3,947	235,033	316,700		551,733	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	437,101	291,586	33,653	24,040	0	4,428	790,808	735,679		1,526,487	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
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156												156
157												157
158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF ESSEX			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	38,787	30,374					69,161		E62	69,161	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	3,333						3,333		E89	3,333	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment	5,006						5,006		G59	5,006	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	22,063						22,063		E24	22,063	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	116,331						116,331		E32	116,331	16
17	Purchase of land and equipment	164,091						164,091		G32	164,091	17
18	Building inspections — Current operation	340						340		E66	340	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	308						308		E32	308	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	350,259	30,374	0	0	0	0	380,633			380,633	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ESSEX			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		29,761					29,761		E44	29,761	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction	3,000	1,734					4,734		F44	4,734	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		11,411					11,411		E44	11,411	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	552						552		E44	552	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	3,552	42,906	0	0	0	0	46,458			46,458	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ESSEX			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ESSEX			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	46,580	2,438					49,018		E52	49,018	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation		10,160					10,160		E61	10,160	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	5,981	3,530					9,511		E61	9,511	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	6,829	1,325					8,154		E03	8,154	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	59,390	17,453	0	0	0	0	76,843			76,843	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation		5,000					5,000		E89	5,000	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	5,000	0	0	0	0	5,000			5,000	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ESSEX			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	2,990						2,990		E29	2,990	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	15,027	6,082					21,109		E23	21,109	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	9,725						9,725		E25	9,725	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	19,074						19,074		E31	19,074	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	22,447	29,736					52,183		E89	52,183	171
172	Other general government — Current operation		4,500					4,500		E89	4,500	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	69,263	40,318	0	0	0	0	109,581			109,581	176
177	Section G — DEBT SERVICE							0			0	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	0	0	0	0			0	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	Sunset Avenue				24,040			24,040			24,040	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	24,040	0	0	24,040			24,040	192
193	TOTAL CAPITAL PROJECTS	0	0	0	24,040	0	0	24,040			24,040	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	482,464	136,051	0	24,040	0	0	642,555			642,555	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ESSEX			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								95,649	E91	95,649	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								265,496	E80	265,496	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								83,827	E81	83,827	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ESSEX			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS							
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237		
238	Other business type — Current operation										E89	0	238	
239	Purchase of land and equipment										G89	0	239	
240	Construction										F89	0	240	
241													241	
242	Enterprise Debt Service												0	242
243	Enterprise Capital Projects												0	243
244	Enterprise TIF Capital Projects												0	244
245	Internal service funds — Specify													245
246													0	246
247													0	247
248													0	248
249													0	249
250													0	250
251	TOTAL BUSINESS TYPE ACTIVITIES										444,972		444,972	251
252														252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	482,464	136,051	0	24,040	0	0	642,555	444,972		1,087,527	253		
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT										NE			254
255	Regular transfers out	481						481			481	255		
256	Internal TIF loans/repayments and transfers out			24,040				24,040			24,040	256		
257								0			0	257		
258	TOTAL OTHER FINANCING USES	481	0	24,040	0	0	0	24,521	0		24,521	258		
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	482,945	136,051	24,040	24,040	0	0	667,076	444,972		1,112,048	259		
260														260
261	Ending fund balance June 30, 2013:													261
262	Governmental:													262
263	Nonspendable							0			0	263		
264	Restricted							0			0	264		
265	Committed							0			0	265		
266	Assigned							0			0	266		
267	Unassigned							0			0	267		
268	Total Governmental	0	0	0	0	0	0	0			0	268		
269	Proprietary								290,707		290,707	269		
270	Total ending fund balance June 30, 2013	-45,844	155,535	9,613	0	0	4,428	123,732	290,707		414,439	270		
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	437,101	291,586	33,653	24,040	0	4,428	790,808	735,679		1,526,487	271		
272														272

Part III	INTERGOVERNMENTAL EXPENDITURES										CITY OF ESSEX																																		
Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>																																													
<table><tr><td>Purpose</td><td>Amount paid to other local governments</td></tr><tr><td>Correction.....</td><td>M05 \$</td></tr><tr><td>Health.....</td><td>M32</td></tr><tr><td>Highways.....</td><td>M44</td></tr><tr><td>Transit subsidies.....</td><td>M94</td></tr><tr><td>Libraries.....</td><td>M52</td></tr><tr><td>Police protection.....</td><td>M62 68,405</td></tr><tr><td>Sewerage.....</td><td>M80</td></tr><tr><td>Sanitation.....</td><td>M81</td></tr><tr><td>All other.....</td><td>M89 \$ \$</td></tr></table>										Purpose	Amount paid to other local governments	Correction.....	M05 \$	Health.....	M32	Highways.....	M44	Transit subsidies.....	M94	Libraries.....	M52	Police protection.....	M62 68,405	Sewerage.....	M80	Sanitation.....	M81	All other.....	M89 \$ \$	<table><tr><td>Purpose</td><td>Amount paid to State</td></tr><tr><td>Highways.....</td><td>L44 \$</td></tr><tr><td>All other.....</td><td>L89 \$</td></tr></table>										Purpose	Amount paid to State	Highways.....	L44 \$	All other.....	L89 \$
Purpose	Amount paid to other local governments																																												
Correction.....	M05 \$																																												
Health.....	M32																																												
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All other.....	M89 \$ \$																																												
Purpose	Amount paid to State																																												
Highways.....	L44 \$																																												
All other.....	L89 \$																																												
Part IV	SALARIES AND WAGES																																												
Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.																																													
															Amount - Omit cents																														
Total salaries and wages paid.....															Z00 \$		192,195																												
Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED																																												
A. Long-term debt	Debt outstanding JULY 1, 2012 (a)		Debt during the fiscal year		Issued (b)		Retired (c)		Debt Outstanding JUNE 30, 2013		General obligation (d)		TIF revenue (e)		Revenue (f)		Other (g)		Interest paid this year (h)																										
1. Water utility	19U	\$ 70,000	29U	\$	39U	\$ 15,000	49U	\$	49U	\$ 15,000	49U	\$	49U		49U		49U		191	\$ 3,335																									
2. Sewer utility	19U	225,000	29U		39U	10,000	49U		49U		49U		49U		49U		49U		189	5,525																									
3. Electric utility	19U		29U		39U		49U		49U		49U		49U		49U		49U		192																										
4. Gas utility	19U		29U		39U		49U		49U		49U		49U		49U		49U		193																										
5. Transit-bus	19U		29U		39U		49U		49U		49U		49U		49U		49U		194																										
6. Industrial Revenue	19T		24T		34T				44T		44T		44T		44T		44T		189																										
7. Mortgage revenue	19T		24T		34T				44T		44T		44T		44T		44T		189																										
8. TIF revenue	19U	80,000	29U		39U	20,000	49U		49U	20,000	49U		49U		49U		49U		189	3,540																									
9. Other-Specify	19U		29U		39U		49U		49U		49U		49U		49U		49U		189																										
10. Leased Equip - Skidsteer	19U	19,000	29U		39U		49U		49U		49U		49U		49U		49U		189																										
11.	19U		29U		39U		49U		49U		49U		49U		49U		49U		189																										
12.	19U		29U		39U		49U		49U		49U		49U		49U		49U		189																										
13.	19U		29U		39U		49U		49U		49U		49U		49U		49U		189																										
14.	19U		29U		39U		49U		49U		49U		49U		49U		49U		189																										
Total long-term debt		394,000		0		45,000		0		20,000		15,000		0						12,400																									
B. Short-term debt											Amount - Omit cents																																		
Outstanding as of JULY 1, 2012										61V \$																																			
Outstanding as of JUNE 30, 2013										64V \$																																			
Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS										Amount - Omit cents																																		
Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY																																													
Actual valuation -- January 1, 2011										\$		23,545,404						x .05 = \$		1,177,270																									
Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013										Amount - Omit cents																																		
Type of asset	Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)																																				
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31		W61																																								
	\$		\$		-20,408	434,844	414,436																																						
REMARKS										V98																																			